



AN ACT GENERALLY REVISING CLASS 10 PROPERTY TAXATION OF FOREST LANDS; REVISING THE TAX RATE ON FOREST PRODUCTIVITY VALUE; AMENDING SECTION 15-6-143, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

**Section 1.** Section 15-6-143, MCA, is amended to read:

**"15-6-143. Class ten property -- description -- taxable percentage.** (1) Class ten property includes all forest lands, as defined in 15-44-102, and property described in subsection (2).

(2) Any parcel of growing timber totaling less than 15 acres qualifies as class ten property if, in a prior year, the parcel totaled 15 acres or more and qualified as forest land but the number of acres was reduced to less than 15 acres for a public use described in 70-30-102 by the federal government, the state, a county, or a municipality and, since that reduction in acres, the parcel has not been further divided.

(3) Class ten property is taxed at:

(a) 0.34% of its forest productivity value in tax year 2021;

(b) 0.31% of its forest productivity value in tax year 2022; and

(c) 0.37% of its forest productivity value in tax years after 2022."

**Section 2. Effective date.** [This act] is effective on passage and approval.

**Section 3. Retroactive applicability.** [This act] applies retroactively, within the meaning of 1-2-109, to property tax years beginning after December 31, 2020.

- END -

I hereby certify that the within bill,  
SB 263, originated in the Senate.

---

Secretary of the Senate

---

President of the Senate

Signed this \_\_\_\_\_ day  
of \_\_\_\_\_, 2021.

---

Speaker of the House

Signed this \_\_\_\_\_ day  
of \_\_\_\_\_, 2021.

SENATE BILL NO. 263

INTRODUCED BY M. CUFFE

AN ACT GENERALLY REVISING CLASS 10 PROPERTY TAXATION OF FOREST LANDS; REVISING THE TAX RATE ON FOREST PRODUCTIVITY VALUE; AMENDING SECTION 15-6-143, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.